

JUDGE KOELTL

08 CV 7538

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

CORNELL & COMPANY, INC.,

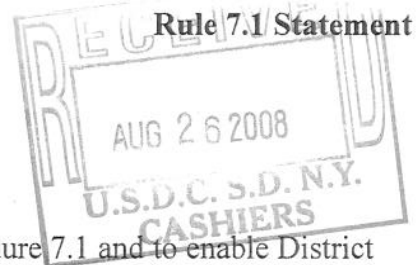
Plaintiff,

Case No. _____

-v-

OWEN STEEL COMPANY, INC.,

Defendant.



Pursuant to Federal Rule of Civil Procedure 7.1 and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for Plaintiff (a private non-governmental party) certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held.

Date: August 26, 2008

DUANE MORRIS LLP

Fran M. Jacobs

Fran M. Jacobs

#1677566

Address: 1540 Broadway
New York, NY 10036

Phone: (212) 692-1000

Email: fmjacobs@duanemorris.com

Attorneys for Plaintiff

Attorney Bar Code:

SDNY Web 10/2007